

Form F-66 (IA-2) (6-11-2014)				
STATE OF IOWA 2014 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2014 CITY OF SPENCER , IOWA DUE: December 1, 2014		16202100800000 City of Spencer 418 2nd Ave W Spencer, IA 51301 <i>(Please correct any error in name, address, and ZIP Code)</i>		
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.		
ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	4,972,178		4,972,178	5,009,091
Less: Uncollected property taxes-levy year	0		0	0
Net current property taxes	4,972,178		4,972,178	5,009,091
Delinquent property taxes	0		0	0
TIF revenues	524,142		524,142	524,447
Other city taxes	2,309,188	0	2,309,188	2,195,735
Licenses and permits	66,000	0	66,000	60,850
Use of money and property	143,013	268,200	411,213	479,793
Intergovernmental	3,184,780	449,535	3,634,315	4,856,685
Charges for fees and service	209,864	6,462,495	6,672,359	6,680,665
Special assessments	219,309	0	219,309	165,450
Miscellaneous	767,827	126,619	894,446	390,657
Other financing sources	6,096,003	3,361,667	9,457,670	7,184,570
Total revenues and other sources	18,492,304	10,668,516	29,160,820	27,547,943
Expenditures and Other Financing Uses				
Public safety	2,893,766	0	2,893,766	3,385,084
Public works	1,382,116	0	1,382,116	1,898,916
Health and social services	0	0	0	0
Culture and recreation	1,359,565	0	1,359,565	1,566,040
Community and economic development	1,692,991	0	1,692,991	2,272,585
General government	2,519,299	0	2,519,299	2,639,986
Debt service	1,226,883	0	1,226,883	1,148,094
Capital projects	3,078,688	0	3,078,688	3,685,098
Total governmental activities expenditures	14,153,308	0	14,153,308	16,595,803
Business type activities	0	5,567,179	5,567,179	5,600,837
Total ALL expenditures	14,153,308	5,567,179	19,720,487	22,196,640
Other financing uses, including transfers out	5,087,176	4,370,494	9,457,670	7,184,570
Total ALL expenditures/And other financing uses	19,240,484	9,937,673	29,178,157	29,381,210
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-748,180	730,843	-17,337	-1,833,267
Beginning fund balance July 1, 2013	15,311,675	8,829,109	24,140,784	24,140,794
Ending fund balance June 30, 2014	14,563,495	9,559,952	24,123,447	22,307,527
Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2014	Amount - Omit cents	Indebtedness at June 30, 2014	Amount - Omit cents	
General obligation debt	\$ 5,648,430	Other long-term debt	\$ 0	
Revenue debt	\$ 8,169,000	Short-term debt	\$ 0	
TIF Revenue debt	\$ 2,630,765			
		General obligation debt limit	\$ 32,989,849	
CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
		11/21/14		
Printed name of city clerk	Telephone	Area Code	Number	Extension
Theresa Reardon	→	712	580-7200	
Signature of Mayor or other City official (Name and Title)			Date signed	
			11/18/2014	
PLEASE PUBLISH THIS PAGE ONLY				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014			CITY OF SPENCER			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by entering an X in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	3,457,891	1,092,881		421,406	0	0	4,972,178			4,972,178	2
3	Less: Uncollected property taxes - Levy year	0	0		0	0	0	0			0	3
4	Net current property taxes	3,457,891	1,092,881		421,406	0	0	4,972,178		T01	4,972,178	4
5	Delinquent property taxes	0	0		0	0	0	0		T01	0	5
6	Total property tax	3,457,891	1,092,881		421,406	0	0	4,972,178			4,972,178	6
7	TIF revenues			524,142				524,142		T01	524,142	7
	Other city taxes											
8	Utility tax replacement excise taxes	82,814	24,273	0	4,471	0	0	111,558		T15	111,558	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	160,851	0	0	0	0	0	160,851	0	T15	160,851	9
10	Parimutuel wager tax	0	0	0	0	0	0	0	0	C30	0	10
11	Gaming wager tax	0	0	0	0	0	0	0	0	C30	0	11
12	Mobile home tax	0	0	0	0	0	0	0	0	T19	0	12
13	Hotel/motel tax	215,777	0	0	0	0	0	215,777	0	T19	215,777	13
14	Other local option taxes	0	1,821,002	0	0	0	0	1,821,002	0	T09	1,821,002	14
15	TOTAL OTHER CITY TAXES	459,442	1,845,275	0	4,471	0	0	2,309,188	0		2,309,188	15
16	Section B - LICENSES AND PERMITS	66,000	0	0	0	0	0	66,000	0	T29	66,000	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	110,343	10,923	1,551	7,586	0	7,565	137,968	92,370	U20	230,338	18
19	Rents and royalties	5,045	0	0	0	0	0	5,045	175,830	U40	180,875	19
20	Other miscellaneous use of money and property	0	0	0	0	0	0	0	0	U20	0	20
21		0	0	0	0	0	0	0	0		0	21
22	TOTAL USE OF MONEY AND PROPERTY	115,388	10,923	1,551	7,586	0	7,565	143,013	268,200		411,213	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	4,979	0	0	0	29,967	0	34,946	379,560	B89	414,506	27
28	Community development block grants	0	0	0	0	2,286	0	2,286	0	B50	2,286	28
29	Housing and urban development	0	0	0	0	0	0	0	0	B50	0	29
30	Public assistance grants	0	0	0	0	0	0	0	0	B79	0	30
31	Payment in lieu of taxes	0	0	0	0	0	0	0	0	B30	0	31
32		0	0	0	0	0	0	0	0		0	32
33	Total Federal grants and reimbursements	4,979	0	0	0	32,253	0	37,232	379,560		416,792	33
34												34
35												35
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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF SPENCER			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		1,121,657					1,121,657		C46	1,121,657	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	4,710	0	0	0	0	0	4,710	0	C89	4,710	49
50	Iowa Department of Transportation	0	0	0	0	316,783	0	316,783	17,600	C89	334,383	50
51	Iowa Department of Natural Resources	0	0	0	0	237,500		237,500	52,375	C89	289,875	51
52	Iowa Department of Economic Development	0	0	0	0	167,105	0	167,105	0	C89	167,105	52
53	CEBA grants	0	0	0	0	0	0	0	0	C89	0	53
54	State Aid - Library	6,808	0	0	0	0	0	6,808	0	C89	6,808	54
55	Safe Routes to School Grant	0	0	0	0	98,965	0	98,965	0		98,965	55
56		0	0	0	0	0	0	0	0		0	56
57		0	0	0	0	0	0	0	0		0	57
58		0	0	0	0	0	0	0	0		0	58
59		0	0	0	0	0	0	0	0		0	59
60	Total state	11,518	1,121,657	0	0	820,353	0	1,953,528	69,975		2,023,503	60
61												61
62	Local grants and reimbursements											62
63	County contributions	218,379	0	0	0	87,762	0	306,141	0		306,141	63
64	Library service	0	0	0	0	0	0	0	0	D89	0	64
65	Township contributions	0	0	0	0	0	0	0	0	D89	0	65
66	Fire/EMT service	0	0	0	0	0	0	0	0	D89	0	66
67	Spencer Municipal Utilities	608,349	10,000	0	0	105,205	0	723,554	0	D89	723,554	67
68	Fuel Reimbursement - School, Spencer Hospital	135,958	0	0	0	0	3,004	138,962	0		138,962	68
69	Spencer Schools	25,363	0	0	0	0	0	25,363	0		25,363	69
70	Total local grants and reimbursements	988,049	10,000	0	0	192,967	3,004	1,194,020	0		1,194,020	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	1,004,546	1,131,657	0	0	1,045,573	3,004	3,184,780	449,535		3,634,315	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water	0	0	0	0	0	0	0	0	A91	0	73
74	Sewer	0	0	0	0	0	0	0	2,620,670	A8Ø	2,620,670	74
75	Electric	0	0	0	0	0	0	0	0	A92	0	75
76	Gas	0	0	0	0	0	0	0	0	A93	0	76
77	Parking	0	0	0	0	0	0	0	0	A6Ø	0	77
78	Airport	0	0	0	0	0	0	0	127,070	AØ1	127,070	78
79	Landfill/garbage	0	0	0	0	0	0	0	3,334,670	A81	3,334,670	79
80	Hospital	0	0	0	0	0	0	0	0	A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF SPENCER			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit	0	0	0	0	0	0	0	0	A94	0	82
83	Cable TV	0	0	0	0	0	0	0	0	T15	0	83
84	Internet	0	0	0	0	0	0	0	0	A03	0	84
85	Telephone	0	0	0	0	0	0	0	0	A03	0	85
86	Housing authority	0	0	0	0	0	0	0	0	A50	0	86
87	Storm water	16,152	0	0	0	0	0	16,152	0	A80	16,152	87
88	Other:											88
89	Nursing home	0	0	0	0	0	0	0	0	A89	0	89
90	Police service fees	16,482	0	0	0	0	0	16,482	0	A89	16,482	90
91	Prisoner care	0	0	0	0	0	0	0	0	A89	0	91
92	Fire service charges	15,018	0	0	0	0	0	15,018	0	A89	15,018	92
93	Ambulance charges	0	0	0	0	0	0	0	0	A89	0	93
94	Sidewalk street repair charges	2,773	0	0	0	0	0	2,773	0	A44	2,773	94
95	Housing and urban renewal charges	0	0	0	0	0	0	0	0	A50	0	95
96	River port and terminal fees	0	0	0	0	0	0	0	0	A87	0	96
97	Public scales	0	0	0	0	0	0	0	0	A89	0	97
98	Cemetery charges	67,455	0	0	0	0	7,725	75,180	0	A03	75,180	98
99	Library charges	313	0	0	0	0	0	313	0	A89	313	99
100	Park, recreation, and cultural charges	74,836	0	0	0	0	0	74,836	380,085	A61	454,921	100
101	Animal control charges	4,535	0	0	0	0	0	4,535	0	A89	4,535	101
102	Other charges - <i>Specify</i>	0	0	0	0	0	0	0	0		0	102
103	Board of Adjustment Fees	4,575	0	0	0	0	0	4,575	0		4,575	103
104	TOTAL CHARGES FOR SERVICE	202,139	0	0	0	0	7,725	209,864	6,462,495		6,672,359	104
105												105
106	Section F - SPECIAL ASSESSMENTS	158,745	0	0	4,711	55,853	0	219,309	0	U01	219,309	106
107	Section G - MISCELLANEOUS											107
108	Contributions	1,500	0	0	0	8,000	5,000	14,500	0	U99	14,500	108
109	Deposits and sales/fuel tax refunds	2,133	0	0	0	0	0	2,133	0	U99	2,133	109
110	Sale of property and merchandise	13,674	0	0	0	100,000	0	113,674	56,639	U11	170,313	110
111	Fines	88,067	0	0	0	0	0	88,067	0	U30	88,067	111
112	Internal service charges	0	0	0	0	0	0	0	0	NR	0	112
113	Other miscellaneous - <i>Specify</i>	0	0	0	0	0	0	0	0		0	113
114	Nuisance Reimbursement	14,261	0	0	0	0	0	14,261	0		14,261	114
115	Other Reimbursements	146,960	318,347	0	0	55,562	0	520,869	69,980		590,849	115
116	Fairway Estates Loan Payment	4,823	0	0	0	0	0	4,823	0		4,823	116
117	Clay County Community Foundation	0	0	0	0	9,500	0	9,500	0		9,500	117
118		0	0	0	0	0	0	0	0		0	118
119		0	0	0	0	0	0	0	0		0	119
120	TOTAL MISCELLANEOUS	271,418	318,347	0	0	173,062	5,000	767,827	126,619		894,446	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF SPENCER					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	5,735,569	4,399,083	525,693	438,174	1,274,488	23,294	12,396,301	7,306,849		19,703,150	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	0	0	0	0	0	0	0	0	NR	0	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>	0	0	0	0	0	0	0	0	NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt	0	0	0	0	0	0	0	0	A89	0	126
127	<i>Regular transfers in and interfund loans</i>	3,836,754	848,051		421,249	569,492	7,647	5,683,193	3,361,667		9,044,860	127
128	<i>Internal TIF loans and transfers in</i>	66,040	0	0	346,770	0	0	412,810			412,810	128
129		0	0	0	0	0	0	0	0		0	129
130		0	0	0	0	0	0	0	0		0	130
131	TOTAL OTHER FINANCING SOURCES	3,902,794	848,051	0	768,019	569,492	7,647	6,096,003	3,361,667		9,457,670	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	9,638,363	5,247,134	525,693	1,206,193	1,843,980	30,941	18,492,304	10,668,516		29,160,820	132
133												133
134	Beginning fund balance July 1, 2013	10,271,621	1,714,899	71,069	518,912	1,649,203	1,085,971	15,311,675	8,829,109		24,140,784	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	19,909,984	6,962,033	596,762	1,725,105	3,493,183	1,116,912	33,803,979	19,497,625		53,301,604	136
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014			CITY OF SPENCER			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	1,721,054	386,651	0	0	0	0	2,107,705		E62	2,107,705	2
3	Purchase of land and equipment	70,846	1,613	0	0	0	0	72,459		G62	72,459	3
4	Construction	125,000	0	0	0	0	0	125,000		F62	125,000	4
5	Jail — Current operation	0	0	0	0	0	0	0		E04	0	5
6	Purchase of land and equipment	0	0	0	0	0	0	0		G04	0	6
7	Construction	0	0	0	0	0	0	0		F04	0	7
8	Emergency management — Current operation	0	0	0	0	0	0	0		E89	0	8
9	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	9
10	Flood control — Current operation	0	0	0	0	0	0	0		E59	0	10
11	Purchase of land and equipment	0	0	0	0	0	0	0		G59	0	11
12	Construction	0	0	0	0	0	0	0		F59	0	12
13	Fire department — Current operation	424,881	97,187	0	0	0	0	522,068		E24	522,068	13
14	Purchase of land and equipment	9,606	0	0	0	0	0	9,606		G24	9,606	14
15	Construction	37,855	0	0	0	0	0	37,855		F24	37,855	15
16	Ambulance — Current operation	0	0	0	0	0	0	0		E32	0	16
17	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	17
18	Building inspections — Current operation	0	0	0	0	0	0	0		E66	0	18
19	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	19
20	Construction	0	0	0	0	0	0	0		F66	0	20
21	Miscellaneous protective services — Current operation	0	0	0	0	0	0	0		E66	0	21
22	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	22
23	Construction	0	0	0	0	0	0	0		F66	0	23
24	Animal control — Current operation	19,073	0	0	0	0	0	19,073		E32	19,073	24
25	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	25
26	Construction	0	0	0	0	0	0	0		F32	0	26
27	Other public safety — Current operation	0	0	0	0	0	0	0		E89	0	27
28	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	28
29		0	0	0	0	0	0	0			0	29
30		0	0	0	0	0	0	0			0	30
31		0	0	0	0	0	0	0			0	31
32		0	0	0	0	0	0	0			0	32
33		0	0	0	0	0	0	0			0	33
34		0	0	0	0	0	0	0			0	34
35		0	0	0	0	0	0	0			0	35
36		0	0	0	0	0	0	0			0	36
37		0	0	0	0	0	0	0			0	37
38		0	0	0	0	0	0	0			0	38
39		0	0	0	0	0	0	0			0	39
40	TOTAL PUBLIC SAFETY	2,408,315	485,451	0	0	0	0	2,893,766			2,893,766	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF SPENCER			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	630,214	57,182	0	0	0	0	687,396		E44	687,396	42
43	Purchase of land and equipment	58,105	0	0	0	0	0	58,105		G44	58,105	43
44	Construction	101,630	0	0	0	0	0	101,630		F44	101,630	44
45	Parking meter and off-street — Current operation	0	0	0	0	0	0	0		E60	0	45
46	Purchase of land and equipment	0	0	0	0	0	0	0		G60	0	46
47	Construction	0	0	0	0	0	0	0		F60	0	47
48	Street lighting — Current operation	147,712	0	0	0	0	0	147,712		E44	147,712	48
49	Traffic control safety — Current operation	20,621	0	0	0	0	0	20,621		E44	20,621	49
50	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	50
51	Construction	0	0	0	0	0	0	0		F44	0	51
52	Snow removal — Current operation	157,572	12,342	0	0	0	0	169,914		E44	169,914	52
53	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	53
54	Highway engineering — Current operation	0	0	0	0	0	0	0		E44	0	54
55	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	55
56	Construction	0	0	0	0	0	0	0		F44	0	56
57	Street cleaning — Current operation	44,135	4,953	0	0	0	0	49,088		E81	49,088	57
58	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	58
59	Airport (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E01	0	59
60	Purchase of land and equipment	0	0	0	0	0	0	0		G01	0	60
61	Construction	0	0	0	0	0	0	0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E81	0	62
63	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	63
64	Construction	0	0	0	0	0	0	0		F81	0	64
65	Other public works — Current operation	147,650	0	0	0	0	0	147,650		E89	147,650	65
66	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	66
67	Construction	0	0	0	0	0	0	0		F89	0	67
68		0	0	0	0	0	0	0			0	68
69		0	0	0	0	0	0	0			0	69
70		0	0	0	0	0	0	0			0	70
71		0	0	0	0	0	0	0			0	71
72		0	0	0	0	0	0	0			0	72
73		0	0	0	0	0	0	0			0	73
74		0	0	0	0	0	0	0			0	74
75		0	0	0	0	0	0	0			0	75
76		0	0	0	0	0	0	0			0	76
77		0	0	0	0	0	0	0			0	77
78		0	0	0	0	0	0	0			0	78
79		0	0	0	0	0	0	0			0	79
80	TOTAL PUBLIC WORKS	1,307,639	74,477	0	0	0	0	1,382,116			1,382,116	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF SPENCER			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation	0	0	0	0	0	0	0		E79	0	82
83	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	83
84	City hospital — Current operation	0	0	0	0	0	0	0		E36	0	84
85	Purchase of land and equipment	0	0	0	0	0	0	0		G36	0	85
86	Construction	0	0	0	0	0	0	0		F36	0	86
87	Payments to private hospitals — Current operation	0	0	0	0	0	0	0		E36	0	87
88	Health regulation and inspections — Current operation	0	0	0	0	0	0	0		E32	0	88
89	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	89
90	Construction	0	0	0	0	0	0	0		F32	0	90
91	Water, air, and mosquito control — Current operation	0	0	0	0	0	0	0		E32	0	91
92	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	92
93	Construction	0	0	0	0	0	0	0		F32	0	93
94	Community mental health — Current operation	0	0	0	0	0	0	0		E32	0	94
95	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	95
96	Construction	0	0	0	0	0	0	0		F32	0	96
97	Other health and social services — Current operation	0	0	0	0	0	0	0		E79	0	97
98	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	98
99	Construction	0	0	0	0	0	0	0		F79	0	99
100		0	0	0	0	0	0	0			0	100
101		0	0	0	0	0	0	0			0	101
102		0	0	0	0	0	0	0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF SPENCER			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	484,654	56,221	0	0	0	0	540,875		E52	540,875	122
123	Purchase of land and equipment	0	0	0	0	0	0	0		G52	0	123
124	Construction	0	0	0	0	0	0	0		F52	0	124
125	Museum, band, theater — Current operation	0	0	0	0	0	0	0		E61	0	125
126	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	126
127	Parks — Current operation	390,285	38,057	0	0	0	0	428,342		E61	428,342	127
128	Purchase of land and equipment	37,190	0	0	0	0	0	37,190		G61	37,190	128
129	Construction	0	0	0	0	0	0	0		F61	0	129
130	Recreation — Current operation	176,090	3,299	0	0	0	0	179,389		E61	179,389	130
131	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	131
132	Construction	0	0	0	0	0	0	0		F61	0	132
133	Cemetery — Current operation	147,307	14,580	0	0	0	125	162,012		E03	162,012	133
134	Purchase of land and equipment	11,757	0	0	0	0	0	11,757		G03	11,757	134
135	Community center, zoo, marina, and auditorium	0	0	0	0	0	0	0		E61	0	135
136	Other culture and recreation	0	0	0	0	0	0	0		E61	0	136
137	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	137
138	Construction	0	0	0	0	0	0	0		F61	0	138
139	TOTAL CULTURE AND RECREATION	1,247,283	112,157	0	0	0	125	1,359,565			1,359,565	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	0	0	0	0	0	0	0		E89	0	141
142	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	142
143	Economic development — Current operation	81,000	84,518	0	0	0	7,500	173,018		E89	173,018	143
144	Purchase of land and equipment	25,000	0	0	0	0	0	25,000		G89	25,000	144
145	Housing and urban renewal — Current operation	0	0	0	0	0	0	0		E50	0	145
146	Purchase of land and equipment	0	0	0	0	0	0	0		G50	0	146
147	Construction	0	0	0	0	0	0	0		F50	0	147
148	Planning and zoning — Current operation	3,175	0	0	0	0	0	3,175		E29	3,175	148
149	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	149
150	Other community and economic development — Current operation	563,915	816,573	0	0	0	14,170	1,394,658		E89	1,394,658	150
151	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	151
152	Construction	0	0	0	0	0	0	0		F89	0	152
153	TIF Rebates	0	0	97,140	0	0	0	97,140		E89	97,140	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	673,090	901,091	97,140	0	0	21,670	1,692,991			1,692,991	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF SPENCER			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	43,526	4,029	0	0	0	0	47,555		E29	47,555	160
161	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	332,766	33,255	0	0	0	0	366,021		E23	366,021	162
163	Purchase of land and equipment	55,113	0	0	0	0	0	55,113		G23	55,113	163
164	Elections — Current operation	6,631	0	0	0	0	0	6,631		E89	6,631	164
165	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	165
166	Legal services and city attorney — Current operation	58,238	0	0	14,817	0	0	73,055		E25	73,055	166
167	Purchase of land and equipment	0	0	0	0	0	0	0		G25	0	167
168	City hall and general buildings — Current operation	57,722	2,196	0	0	0	0	59,918		E31	59,918	168
169	Purchase of land and equipment	0	0	0	0	0	0	0		G31	0	169
170	Construction	28,705	0	0	0	0	0	28,705		F31	28,705	170
171	Tort liability — Current operation	116,885	0	0	0	0	0	116,885		E89	116,885	171
172	Other general government — Current operation	410,764	1,328,632	0	0	0	0	1,739,396		E89	1,739,396	172
173	Purchase of land and equipment	26,020	0	0	0	0	0	26,020		G89	26,020	173
174		0	0	0	0	0	0	0			0	174
175		0	0	0	0	0	0	0			0	175
176	TOTAL GENERAL GOVERNMENT	1,136,370	1,368,112	0	14,817	0	0	2,519,299			2,519,299	176
177	Section G — DEBT SERVICE	0	0	0	1,226,883	0	0	1,226,883			1,226,883	177
178		0	0	0	0	0	0	0			0	178
179		0	0	0	0	0	0	0			0	179
180		0	0	0	0	0	0	0			0	180
181		0	0	0	0	0	0	0			0	181
182	TOTAL DEBT SERVICE	0	0	0	1,226,883	0	0	1,226,883			1,226,883	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Capital Projects	0	0	0	0	3,078,688	0	3,078,688			3,078,688	184
185		0	0	0	0	0	0	0			0	185
186		0	0	0	0	0	0	0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	3,078,688	0	3,078,688			3,078,688	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189		0	0	0	0	0	0	0			0	189
190		0	0	0	0	0	0	0			0	190
191		0	0	0	0	0	0	0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	3,078,688	0	3,078,688			3,078,688	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	6,772,697	2,941,288	97,140	1,241,700	3,078,688	21,795	14,153,308			14,153,308	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF SPENCER			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS							
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.		
197	Section I — BUSINESS TYPE ACTIVITIES											197		
198	Water — Current operation										0	E91	0	198
199	Purchase of land and equipment										0	G91	0	199
200	Construction										0	F91	0	200
201	Sewer and sewage disposal — Current operation										1,240,701	E80	1,240,701	201
202	Purchase of land and equipment										37,529	G80	37,529	202
203	Construction										0	F80	0	203
204	Electric — Current operation										0	E92	0	204
205	Purchase of land and equipment										0	G92	0	205
206	Construction										0	F92	0	206
207	Gas Utility — Current operation										0	E93	0	207
208	Purchase of land and equipment										0	G93	0	208
209	Construction										0	F93	0	209
210	Parking — Current operation										0	E60	0	210
211	Purchase of land and equipment										0	G60	0	211
212	Construction										0	F60	0	212
213	Airport — Current operation										148,888	E01	148,888	213
214	Purchase of land and equipment										30,240	G01	30,240	214
215	Construction										0	F01	0	215
216	Landfill/Garbage — Current operation										1,785,216	E81	1,785,216	216
217	Purchase of land and equipment										50,389	G81	50,389	217
218	Construction										0	F81	0	218
219	Hospital — Current operation										0	E36	0	219
220	Purchase of land and equipment										0	G36	0	220
221	Construction										0	F36	0	221
222	Transit — Current operation										0	E94	0	222
223	Purchase of land and equipment										0	G94	0	223
224	Construction										0	F94	0	224
225	Cable TV, telephone, Internet — Current operation										0	E03	0	225
226	Purchase of land and equipment										0	G03	0	226
227	Housing authority — Current operation										0	E50	0	227
228	Purchase of land and equipment										0	G50	0	228
229	Construction										0	F50	0	229
230	Storm water — Current operation										0	E80	0	230
231	Purchase of land and equipment										0	G80	0	231
232	Construction										0	F80	0	232
233														233
234														234
235														235
236														236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF SPENCER					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								316,637	E89	316,637	238
239	Purchase of land and equipment							0	0	G89	0	239
240	Construction							0	0	F89	0	240
241												241
242	Enterprise Debt Service								620,320		620,320	242
243	Enterprise Capital Projects								1,337,259		1,337,259	243
244	Enterprise TIF Capital Projects								0		0	244
245	Internal service funds — <i>Specify</i>											245
246									0		0	246
247									0		0	247
248									0		0	248
249									0		0	249
250									0		0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								5,567,179		5,567,179	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	6,772,697	2,941,288	97,140	1,241,700	3,078,688	21,795	14,153,308	5,567,179		19,720,487	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	1,634,279	2,813,006		0	227,081	0	4,674,366	4,370,494		9,044,860	255
256	Internal TIF loans/repayments and transfers out	0		412,810	0	0	0	412,810	0		412,810	256
257		0	0	0	0	0	0	0	0		0	257
258	TOTAL OTHER FINANCING USES	1,634,279	2,813,006	412,810	0	227,081	0	5,087,176	4,370,494		9,457,670	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	8,406,976	5,754,294	509,950	1,241,700	3,305,769	21,795	19,240,484	9,937,673		29,178,157	259
260												260
261	Ending fund balance June 30, 2014:											261
262	Governmental:											262
263	Nonspendable	0	0	0	0	0	803,592	803,592			803,592	263
264	Restricted	0	1,207,739	86,812	483,405	187,414	73,210	2,038,580			2,038,580	264
265	Committed	0	0	0	0	0	0	0			0	265
266	Assigned	9,422,941	0	0	0	0	218,315	9,641,256			9,641,256	266
267	Unassigned	2,080,067	0	0	0	0	0	2,080,067			2,080,067	267
268	Total Governmental	11,503,008	1,207,739	86,812	483,405	187,414	1,095,117	14,563,495			14,563,495	268
269	Proprietary								9,559,952		9,559,952	269
270	Total ending fund balance June 30, 2014	11,503,008	1,207,739	86,812	483,405	187,414	1,095,117	14,563,495	9,559,952		24,123,447	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	19,909,984	6,962,033	596,762	1,725,105	3,493,183	1,116,912	33,803,979	19,497,625		53,301,604	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF SPENCER

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$ 25,000	Highways.....	L44 \$ 0
Health.....	M32 0	All other.....	L89 \$ 0
Highways.....	M44 1,240,305		
Transit subsidies.....	M94 0		
Libraries.....	M52 0		
Police protection.....	M62 0		
Sewerage.....	M80 0		
Sanitation.....	M81 0		
All other.....	M89 \$ 0		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents
Total salaries and wages paid.....	200 \$ 4,494,346

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2014								
Purpose	Debt outstanding JULY 1, 2013 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	Interest paid this year (h)				
1. Water utility	19U \$ 0	29U \$ 0	39U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	I91 \$ 0				
2. Sewer utility	19U 8,512,000	29U 0	39U 343,000	49U 0	49U 0	49U 8,169,000	49U 0	I89 255,360				
3. Electric utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I92 0				
4. Gas utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I93 0				
5. Transit-bus	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I94 0				
6. Industrial Revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	I89 0				
7. Mortgage revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	I89 0				
8. TIF revenue	19U 2,781,292	29U 0	39U 150,527	49U 0	49U 2,630,765	49U 0	49U 0	I89 13,500				
9. Other-Specify Gen. Oblig.	19U 6,743,430	29U 0	39U 1,095,000	49U 5,648,430	49U 0	49U 0	49U 0	I89 129,853				
10.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0				
11.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0				
12.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0				
13.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0				
14.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0				
Total long-term debt	18,036,722	0	1,588,527	5,648,430	2,630,765	8,169,000	0	398,713				

B. Short-term debt

Amount - Omit cents

Outstanding as of JULY 1, 2013

61V \$ 0

Outstanding as of JUNE 30, 2014

64V \$ 0

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2012

	Amount - Omit cents		
\$	659,796,989	x .05 = \$	32,989,849

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2014

Type of asset	Amount - Omit cents					
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)	
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.						
	W01	W31	W61			
	\$ 0	\$ 310,351	440,403	23,372,693	24,123,447	
REMARKS						V98

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